

BLUE AMERICA PAC
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January 23, 2007

Mr. John Gibson
Assistant Staff Director
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

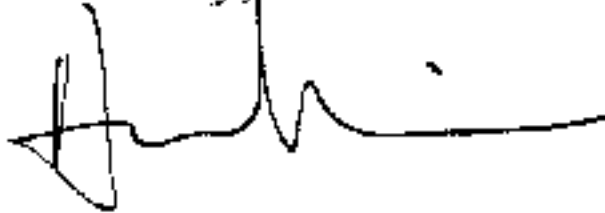
Dear Mr. Gibson:

This letter answers your letters of November 20, 2006 and December 21, 2006.

Blue America PAC is a small Committee operated entirely by volunteers. Our initial systems for ensuring timely and accurate reporting to the FEC were clearly inadequate. We have now corrected this error and today filed both overdue reports referenced in your letters, as well as our 2006 Annual Report.

We apologize for any inconvenience.

Sincerely,



Howard Klein, Treasurer

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Federal Election Commission
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